

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 19194
[Redacted],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On September 21, 2005, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer) and [Redacted], proposing additional income tax, penalty, and interest for the taxable year 2001 in the total amount of \$1,460.

On November 9, 2005, the taxpayer's ex-spouse filed a timely appeal and petition for redetermination. The taxpayer did not respond to the Tax Commission's letter giving him the opportunity to be a part of the protest, and he has provided nothing further for the Tax Commission to consider. The Tax Commission, having reviewed the file, hereby issues its decision.

[Redacted] The Bureau adjusted the taxpayer's return and sent him a Notice of Deficiency Determination. The taxpayer filed his Idaho return jointly with an ex-spouse. Therefore, the Bureau also sent the Notice of Deficiency Determination to the taxpayer's ex-spouse.

The taxpayer did not respond to the Notice of Deficiency Determination; however, his ex-spouse did protest the determination. The Tax Commission sent the taxpayer a letter giving him the opportunity to participate in the protest filed by his ex-spouse. The taxpayer did not respond. The Tax Commission sent him a follow-up letter but still the taxpayer failed to

respond. Therefore, the Tax Commission decided the matter based upon the information available.

[Redacted] In Idaho, a State Tax Commission deficiency notice is presumed to be correct and the burden is on the taxpayer to show that the deficiency is erroneous. Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2, 716 P.2d 1344, 1346-1347 n.2 (Ct. App. 1986). The taxpayer has not met this burden. Therefore, the Tax Commission hereby upholds the adjustment to the taxpayer's Idaho income tax return.

The Bureau also added interest and penalty to the taxpayer's tax deficiency. The Tax Commission reviewed those additions and found them to be appropriate and in accord with Idaho Code sections 63-3045 and 63-3046.

WHEREFORE, the Notice of Deficiency Determination dated September 21, 2005, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$1,155	\$58	\$312	\$1,525

Interest is calculated to November 1, 2006.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2006.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

### CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2006, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.

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